



OFFICE OF
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

MEMORANDUM FOR: Hal Hicks
Associate Chief Counsel (International)

FROM: Matthew W. Frank, APA Program Director

DATE: October 27, 2005

SUBJECT: APA Quarterly Report for FY 2005,
Fourth Quarter Ending 9/30/05

The following are the APA Program's results for the Fourth quarter of FY 2005 ("Q4").

APAs Completed

The APA Program completed 10 APA matters in Q4, consisting of 3 bilateral APAs and 7 unilateral APAs.

Negotiating-Position Papers

The APA Program completed 9 bilateral negotiating position papers in Q4.

Annual Reports

The APA Program completed its review of and closed 15 annual reports in Q4.

New Matters

The APA Program received 31 new APA matters in Q4, including 23 bilateral and 8 unilateral APAs. There were 3 withdrawals during Q4.

APA Inventory

The APA Program has an ending inventory of 240 open matters.¹ This consists of 186 bilateral and 54 unilateral matters.²

Attached for your information is the APA issuance report and open inventory reports as of September 30, 2005. Please contact me at (202) 435-5222 if any additional information is required.

Respectfully submitted,


Matthew W. Frank
APA Program Director

Attachments

cc: LMSB Commissioner
Director, International
National Director of Appeals
LMSB Division Counsel

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1. This equals beginning Q4 inventory of 222 matters, plus 31 receipts, less 10 closures and 3 withdrawals $\{222 + 31 - 10 - 3 = 240\}$.
 2. The 210 open matters include 30 pending dollar filings (17 bilateral and 13 unilateral). Thus
 - The APA Program has an inventory of 210 active cases, i.e., 240 open matters less 30 pending dollar filings.
 - The 210 active cases consist of 169 bilateral cases (186 total bilateral matters less 17 pending bilateral dollar filings) and 41 unilateral cases (54 total unilateral matters less 13 pending unilateral dollar filings).
 - The APA Program has forwarded 81 of the 169 active bilateral matters to Competent Authority. Thus, the APA Program has a current working inventory of 129 cases, consisting of 88 bilateral (169 active bilateral cases less 81 forwarded to Competent Authority) and 41 active unilateral cases.